

Previous references

Later references

1925.

~~105~~  
me  
J

Pres, 222

File No 84 25

Serial Nos 130

## GENERAL AND REVENUE SECRETARIAT.

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Serial Nos

Part B for 26/26

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SUBJECT

Draft rules relating to Assessment of tax  
etc, in Doddaballapur municipality framed  
by the municipal Council

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130

To,

The Deputy Commr Bangalore  
No 2 691 d 29 7 26

Sanctions the By-laws  
referred to above

26/26

Serial  
No

Letter No 2-42900/22-23 3 13 11 25/1000  
By Govt, Bangalore 200

Reference for revision a set of draft  
Rules relating to the assessment, collection, remission  
and refund of rent taxes in the Doddaballapur  
mudra as framed by that Rent Council under  
Section 46 (i)(f) of the Rent Act.

Memorandum Rules have been framed on  
the lines of the Rules sanctioned by Govt  
for the Channarayana Rent Council may one in  
order.

250 provisions have been made in the  
draft Rules for the levy of animal tax, but the  
rate of tax leviable on certain animals has  
been included in the Schedule A attached  
to the draft Rules. Necessary provision has thus been  
made for a provision in the body of the rules also  
submitted for orders.

27 396

3 (L. Secy)

4 2nd Mr

25/8/26  
2  
14

8387  
24

Why are animals and vehicles  
both brought under the proposed new clause  
(c) Is not (b) the appropriate place  
for vehicles? What is the

meaning of saying that a vehicle  
should be certified by a vet  
by a Vet Surgeon?

3/4/26  
S. N.



*[Handwritten mark]*

General and Revenue  
Secretariat

55071

WD 01264-GPB-40 000 -17 12 25

[App F II-2]

File No

of 192

Serial  
No

6 by plant (C) maybe related to animals  
it is mutually modified now

2nd Member

$\frac{228}{5/4}$

$\frac{8820}{10/4}$

1st member

12/26

8/4

2nd member

$\frac{228}{12/4}$

diff is not for affl.

4th  
 $\frac{1574}{12/26}$  816/4/26

3rd member

$\frac{228}{17/4}$

130

80 no 26918 29 7 28 to be de, Mon  
faculties be by - low

0  
 $\frac{42}{1579}$





OFFICE OF THE DEPUTY COMMISSIONER

Bangalore District

C 2-H C 980/22-23

Enclosure - one file

Dated Bangalore, 13th November 1925

From

B Venkoba Rao, Esq., B.A.,

Deputy Commissioner,

Bangalore District

To

The Secretary to Government,

Local and Legislative Departments

Sir,

In continuation of this office D O letter to H C 980 of 22-23, dated the 21st October 1925, I have the honor

- |                                              |   |
|----------------------------------------------|---|
| 1. Byelaws relating to the levy of Octroi    | } |
| 2. " regulating markets                      |   |
| 3. " regulating buildings                    |   |
| 4. Rules for levy of assessment and taxation |   |
| 5. " to Bakeries and Sweetmeat-shops         |   |
| 6. " Eating-houses                           |   |

to submit - -  
herewith, in  
duplicate, --  
both in Eng-  
lish and - -

transmit the marginally noted bye-laws framed by the Doddaballapur Municipal Council and to request that you will be so good as to obtain the sanction of Government thereto

2. The resolutions of the Municipal Council approving of the bye-laws and a copy of the notice issued inviting objections to the introduction of the said bye-laws are herein enclosed

I have the honor to be,

Sir,

Your most obedient servant,

(Sd) P. Viswanatha Rao

For Deputy Commissioner,  
Bangalore District

E 7/6



4

SCHEDULE II  
(Bye law No 10)

To The officer in charge of the bonded war house Doddballapur Town please receive the undermentioned goods and deposit them in the Koti

| N m f dep<br>sitor | Descript<br>d p ated | D t g h g<br>m k f y | Weight |   | Q t ty | Val | R mar |
|--------------------|----------------------|----------------------|--------|---|--------|-----|-------|
|                    |                      |                      | M und  | S |        |     |       |
| 1                  | 2                    | 3                    | 4      | 5 | 6      | 7   |       |
|                    |                      |                      |        |   |        |     |       |

I do hereby certify that I have satisfied myself that the entries as made by m above are correct and that I am fully aware of the provisions of the bye laws Nos 11 to 18

Witness  
Signature  
Address

Signature of Depositor  
Address  
Date

SCHEDULE III  
(Bye law No 11)

Octroi Office Doddballapur Town

Received for deposit the undermentioned goods from

| R ce pt<br>N | N | D | G ods dep<br>N | t te | N mes f t l | N mb<br>f t les | D pt | R m l |
|--------------|---|---|----------------|------|-------------|-----------------|------|-------|
|              |   |   |                |      |             |                 |      |       |

Octroi Clerk

Rules relating to the assessment collection remission and refund of Municipal taxes in the Channarayana Town Municipality under section 4, (i) and (j) of the Municipal Regulation VII of 1906

**Taxes and exemptions**—The Municipal Council shall levy the taxes and recognise the exemptions specified in Schedule (A) hereto annexed. The taxes shall be payable on the dates indicated against them respectively in column 6 of the schedule.

**How taxes may be collected**—The taxes imposed by the Municipal Council may be collected by the Municipal Council either departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only until further orders.

**Claim for refund when not entertainable** — No claim for refund of any sum paid to the Municipal Council on account of any tax other than octroi shall be entertained unless application therefor is made in writing within ninety days after the expiry of the year to which the claim relates

Payment of refund when not to be made.—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice the period ~~within~~ which the refund must be demanded shall be always stated.

Order for payment of refund to be written on the bill form —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the Vice President

Refund on account of vacancy of buildings and lands — Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remissions under section 69 of the Regulation.

Refund of amount paid on account of vehicle tax — Where the tax due in respect of any vehicle has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid

- (a) If he has owned or been in charge of the vehicle for not more than thirty days in the half year.
- (b) If the vehicle has been under repair or standing at a carriage maker or cycle dealer during the whole of the half year, provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used.

(b) If the vehicle has been under repair or standing at a carriage maker or cycle dealer during the whole of the half year, provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used

Method of calculating liability tax—When a person has owned or had charge of two or more vehicles of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle only as the case may be for the aggregate number of days in the said two or more periods.

Vehicles changing hands.—If a half year's tax has been levied in respect of a vehicle, no further tax for the same half year shall be leviable in respect of the said vehicles, if it changes hands during the currency of the said half year.

**Liability of transferee of rates and cesses**—When any premises shall have changed hands the transferee shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises

Persons liable in case of death.—In the event of the death of any person whose name shall have been entered as owner in the assessment list under section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the assessment list. In case of two or more persons preferring rival claims to the same property the President may either pass a decision himself or refer the claimants to a Civil Court as they think fit. If at any time after a decision by the President or the Managing Committee as the case may be any person produces probate letters of administration a decree or other order of court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered.

Entry in assessment list on sub division —Where any property is sub divided on application being made to the Municipality intimating such sub division the Municipality shall unless they see any objection to the same cause such sub division to be entered in the assessment list as if it was separate property

Suspension of process for recovery when notice of vacancy received — When a notice of vacancy has been received under section 69 process for recovery of dues of the current year for instalment period may be suspended till final orders are passed on the notice

Owner shall give notice of re-occupation — When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re-occupation and failing this shall not be entitled to any refund if it be found that the premises have been re-occupied during the year or instalment period.

Notice fees — For every notice of demand issued under sub section (d) of section 82 of the Regulation fees shall be levied at the following rates —

|                      |                               |                       |
|----------------------|-------------------------------|-----------------------|
| A fee of one anna    | if the amount is less than Rs | 5                     |
| A fee of two annas   | if the amount is above Rs     | 5 but less than Rs 10 |
| A fee of four annas  | do                            | Rs 10 do Rs 50        |
| A fee of six annas   | do                            | R 50 do Ra 100        |
| A fee of eight annas | do                            | Rs 100 and over       |

(5) If, the animal  
 has been given  
 within the  
 half-year in  
 any institution  
 for the reception  
 of the infirm or  
 diseased animals  
 or ~~from a~~ ~~from a~~  
 certified by the  
 a Veterinary  
 Surgeon to have  
 been under the  
 care of ~~of a~~ ~~of a~~  
 been used being  
 one half-year  
 Bredel not due  
 paper in which should  
 have been given to the  
 Master of the ship or  
 agent, having been  
 be used or or having  
 been the used

6

Warrant fees—For every distress made under Sub Section (4) of Section 83 of the Regulation fees shall be levied at the following rates —

|                                                                            |    |    |        |    |                 |
|----------------------------------------------------------------------------|----|----|--------|----|-----------------|
| A fee of four annas if the amount distrained for is less than Rs 5         |    |    |        |    |                 |
| A fee of six annas if the amount is not less than Rs 5 but less than Rs 10 |    |    |        |    |                 |
| A fee of eight annas                                                       | do | do | Rs 10  | do | Rs 25           |
| A fee of one rupee                                                         | do | do | Rs 25  | do | Rs 50           |
| A fee of two rupees                                                        | do | do | Rs 50  | do | Rs 75           |
| A fee of three rupees                                                      | do | do | Rs 75  | do | Rs 100          |
| A fee of five rupees                                                       | do | do | Rs 100 | do | Rs 100 and over |

Where persons are kept in charge of property distrained an additional fee of four annas per peon for each day shall be levied

Maintenance rates --Rates as per accompanying statement shall be charged for maintaining live stock distrained under Sub Section (4) of Section 83 of the Regulation namely —

| No | Description of live stock | Cost of supply of fodder for each head of live stock per day or fraction of a day | No | Description of live stock | Cost of supply of fodder for each head of live stock per day or fraction of a day |
|----|---------------------------|-----------------------------------------------------------------------------------|----|---------------------------|-----------------------------------------------------------------------------------|
|    |                           | Rs a p                                                                            |    |                           | Rs a p                                                                            |
| 1  | Elephant                  | 3 0 0                                                                             | 8  | Kid                       | 0 1 0                                                                             |
| 2  | Camel                     | 1 0 0                                                                             | 9  | Horse                     | 0 4 0                                                                             |
| 3  | Buffalo                   | 0 4 0                                                                             | 10 | Fowl                      | 0 2 0                                                                             |
|    |                           | 0 2 0                                                                             | 11 | Donkey                    | 0 1 0                                                                             |
|    |                           | 0 4 0                                                                             | 12 | Pig                       | 0 1 0                                                                             |
|    |                           | 0 1 0                                                                             | 13 | Birds of all kinds        | 0 1 0                                                                             |
|    |                           | 0 1 0                                                                             |    |                           |                                                                                   |

(c) If the animal has been during the whole of the half year in any institution for the reception of the animals or diseased animals or is certified by a Veterinary Surgeon to have been unfit for use or has not been used during the half year

fe shall be levied where the owner of any such live stock pays the penal dues and recovers back such live stock within three hours from

payments for Municipality —All Municipal payments offered at the received by the Taluk Treasury Officer in office hours only

or Sanitary Inspector or Shambhog or Patel is authorised to receive any time and place under Section 46 (j)

ies may be written off —Subject to the sanction of Government written off by the Municipal Council as irrecoverable if after they or at least a year in the case of sums less than Rs 5 and three Managing Committee are satisfied that process for recovery have a promptness and diligence and that the sum due cannot be recovered me or at any reasonable cost by any legal process

ouncil may remit distress fees —The Municipal Council may remit any fee chargeable for distress

erty distrained is found to be devoted to religious or charitable pur

son from whom any such fee is leviable is too poor to pay it

it has been used against a wrong person

alter satisfies the Council that his fault was due to some accident or

Provided that once notice in writing shall have been given to the owner of the animal or the vehicle carrying it and it is cleared to be used

SCHEDULE OF TAXES—(4)

- es on buildings
- es on vacant lands
- es on vehicles and animals

# SCHEDULE A

| N  | N m of t x         | Am t f w l h t t w h h<br>l h b l                                                                                                                              | E m p t n s                                                                                                                                                                                                                                                                                                                                                                                              | T m t<br>h i h t<br>p y b l                                                                                                                                                                                                                                                                                                                                                     |                                                                                        |
|----|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 1  | T B l d g —        | E g l t f h d d<br>p e s p t f h d d<br>p f t h m k t l p<br>t R 2 0 0 0 f<br>y h d r e d p p a r t f<br>h d d p f t h b l c o<br>f h l o f t w<br>t h s a d p | ( ) B l l g s e t p t f t h<br>o p u n o f H H g h<br>t l M l j f M y s o<br>(b) B u i l d b l g t t G r n<br>m t d d l l f p b l<br>p p f p f i t a l G<br>p m t n s t t o t h l y<br>f t<br>( ) B l d g l l y u d<br>p l a c f p b l w r s h p f<br>h r i t b l b t r e s i d e n t l<br>p p<br>(d) B l d g w h h t h p<br>p t y f h M d p a l t y                                                     | I t q a l<br>t a l m t<br>J u l y d<br>J y y<br>D                                                                                                                                                                                                                                                                                                                               |                                                                                        |
| 2  | T V a c t l d —    | E g h t n n a s f y t t<br>m e a g h l o q u a<br>y r d d i f e y<br>a d d t l p o t 8 q r e<br>y r d                                                          |                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                        |
| No | N m f t a x        | C l a s s f<br>p r o p r t y<br>h b l                                                                                                                          | Am t f w l h b r t e t<br>w h h l l b l                                                                                                                                                                                                                                                                                                                                                                  | E m p t n s                                                                                                                                                                                                                                                                                                                                                                     |                                                                                        |
| 3  | T h l n l<br>m l s | V h l e s p e c f i d n<br>o l m 4                                                                                                                             | 1 F w h e e l d p d R s p<br>o h l d n i y 4 0 0<br>2 F w w h e l d p g<br>d v l e s d w<br>b y<br>h r s e s j t k<br>d g t 2 0 0<br>3 D o b l b l l k 2 0 0<br>4 S l b l l k 1 0 0<br>5 M t r s 10 0 0<br>6 M t y l w h d 5 0 0<br>7 M t y l w i t h t<br>d 3 0 0<br>8 B y l t y l 1 0 0<br>9 A y t l p r i g 5 0 0<br>h l<br>10 P o 2 0 0<br>11 B l l b l l k 1 0 0<br>12 H b f l 0 8 t<br>3 A s 0 4 0 | ( ) V h l b l g g t o H u s<br>H g h t h M h l<br>(b) V h l a b g t h p p e y o f<br>G m t l s s G o r n m t<br>t t o t l l y f t e a<br>( ) V h l e b l g t t h<br>M p l i t y d M n i p a l<br>d i<br>(d) J P m b l t r s h a s<br>( ) V h l e s k p t b y c a g<br>b l d r s l l y f t l g<br>(f) C y t t t g<br>w t h t h M p a l m t<br>n t l g t h f i t d y s<br>h l f y | I t w q u a l<br>t i m n t e<br>n J l y d<br>J a n y<br>e r y y                        |
| 4  | O t r o            |                                                                                                                                                                | t P g o d p e t R p<br>o n t h l f<br>g d s m p t d 2 0 0<br>2 C t a f r e h h 0 0 0<br>3 D y M d 0 8 0<br>4 B t l l v e s p 1 0 0<br>5 S g M d 0 4 0<br>6 J g y M d 2 0 0<br>7 O l e e d p p l l 0 2 0<br>8 T b p M d 0 8 0<br>9 K r o s e l f t 0 2 0                                                                                                                                                  | S g c o a n t a s d y<br>o c o t e h n d d b t l l e a e<br>s e t b a c o f b r o g h t f<br>p r s n l m p t b y d o<br>f i d t l l r s o r p e s g r s n<br>R t w y l a i                                                                                                                                                                                                      | A t t h t m e<br>f m p o r t<br>f g d s<br>m t t h e<br>M u n i c i p a l<br>l i m i t |

## SCHEDULE B

Refund bill of

Municipality

District

| N m f p | Am u n t t b<br>r e f d d | G u d f f d | D t n w h h t h<br>m t l m d<br>d e d t t h<br>T r e r y A o t | T h h d f<br>t d<br>w h o h t r e d t d | R m k s |
|---------|---------------------------|-------------|----------------------------------------------------------------|-----------------------------------------|---------|
|         |                           |             |                                                                |                                         |         |

C r t f i e d t h t h a m o n t s h a b e e n c r e d i t e d i n t h a c o u n t s a s s h o w n a b o v

T r e a s u r e r O f f i c e r

SUBJECT

Diary No of letter replied to

55072

General and Revenue Secretariat

(253)

the

192

Date of issue

29/7/26

Signed by

M T K S

Rules

May this be

- i Printed ?
- ii treated as a standing order ?
- iii published in the Gazette English Part ?
- iv translated ?
- v placed at the disposal of the press ?
- vi published in the Gazette Kannada Part ?

Section 26

File No 84-25

Serial No 30

Proceedings of the Government of  
His Highness the Maharaja of Mysore

Read— Letter No C 2 H 900/22-23  
of 13<sup>th</sup> Nov 1925 from the Secy  
Govt, Bangalore District, in which  
for sanction a set of Draft Rules  
framed by the Sodalabalepur Mail  
Committee under Sections 46(1) and (2) of  
the Mail Regs Act of 1906 relating to  
the assessment, collection, remission  
and refund of Mail taxes in the  
Sodalabalepur Taluk.

Order Thereon No 2697

The Draft Rules are sanctioned.  
A copy of the sanctioned Rules is  
appended to this order for being  
printed and ten copies thereof in  
English sent to the Office for

4

~~78~~  
17/4  
JW L & S

an account, of the above, and with  
a copy of the ~~of the~~ same being duly

by  
15/4/26 '8 16 11 (26

List of enclosures

Copied by

Examined by

